

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
REPORT OF APPEALING TAXING UNIT TO THE  
LOCAL GOVERNMENT TAX CONTROL BOARD

THE INFORMATION REQUESTED MUST BE COMPLETED IN TOTAL FOR EACH APPEAL TO BE CONSIDERED. THE REQUIRED INFORMATION MUST BE FILED WITH THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE ON OR BEFORE **SEPTEMBER 19, 2008**, OR BEFORE DECEMBER 31, 2008 FOR A PROPERTY TAX SHORTFALL APPEAL PERTAINING TO IC 6-1.1-18.5-16. FORWARD TO THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE THIS PAGE, PAGES APPLICABLE TO THE APPEAL(S) TO BE CONSIDERED, CERTIFICATION PAGE AND ANY SUPPORTING DOCUMENTATION ONLY. **DO NOT FORWARD UNUSED PAGES AND DO NOT SUBMIT MORE THAN ONE APPLICATION; CHECK ALL APPEALS THAT YOU ARE APPLYING FOR ON THIS PAGE AND SUBMIT APPROPRIATE WORKSHEETS. THIS APPEAL MUST BE SUBMITTED TO THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE DIRECTLY – DO NOT SUBMIT WITH BUDGET PAPERWORK SENT TO THE COUNTY AUDITOR.**

TAXING UNIT: \_\_\_\_\_ COUNTY \_\_\_\_\_

FISCAL OFFICER: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY/STATE/ZIP: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

E-MAIL ADDRESS: \_\_\_\_\_

PLEASE INDICATE BELOW THE TYPE AND AMOUNT OF APPEAL TO BE CONSIDERED

- \$\_\_\_\_\_

Annexation, Consolidation or Extension of Services
- \$\_\_\_\_\_

Three Year Growth Factor Exceeding 1.02% of Statewide Growth Factor
- \$\_\_\_\_\_

Emergency Levy Appeal
- \$\_\_\_\_\_

Correction of Advertising, Mathematical or Data Error
- \$\_\_\_\_\_

Property Tax Shortfall Due to Erroneous Assessed Value

For consideration before the Local Government Tax Control Board all submissions must include, in addition to the information required for the type of appeal under consideration, the following: (Please indicate by a [✓], or explanation of exclusion, attach indicated items.) **All copies must be collated and ready to forward to the Local Government Tax Control Board members.**

- [ ] Copy of Appeal Worksheet and Signed Certification.  
(Only submit the worksheet(s) that is applicable to the appeal(s) for which you are applying.)
- [ ] Copy of Ensuing (following) Year Maximum Levy Sheet
- [ ] Copy of Ensuing (following) Year Budget Proof of Publication
- [ ] Copy of Estimate of Miscellaneous Revenue (Budget Form 2) for Funds Under Appeal
- [ ] Copy of “16 Line” Financial Statement (Budget Form 4B) for Funds Under Appeal
- [ ] Copy of Resolution from Fiscal Body Approving the Excessive Levy Appeal.
- [ ] Eight (8) copies of all of the above including the appeal worksheet and the information required for the type of appeal under consideration.
- [ ] All documentation required for specific appeals per list on specific appeal worksheet(s).

#### NOTICE

THIS FORM AND SUPPORTING DOCUMENTATION AS REQUESTED MUST BE FILED WITH THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE ON OR BEFORE **SEPTEMBER 19** OF THE CALENDAR YEAR IMMEDIATELY PRECEDING THE ENSUING BUDGET YEAR, OR BY **DECEMBER 31 FOR SHORTFALL APPEALS.** SUBMISSIONS BEARING POSTMARKS OF SEPTEMBER 19 OR DECEMBER 31 (IF APPLICABLE) OR BEFORE WILL BE HONORED. IN ADDITION, THE PROVISIONS OF IC 6-1.1-17-3(A)(4) REQUIRES THAT ANY REQUESTS FOR EXCESSIVE LEVY APPEALS BE PUBLISHED AS A PART OF THE NOTICE TO TAXPAYERS OF THE ESTIMATED BUDGET. FAILURE TO COMPLY WITH IC 6-1.1-17-3(A)(4) MAY BE CAUSE FOR DENIAL. ALL REQUESTS FOR CONSIDERATION FOR AN APPEAL MUST BE SPECIFIC.

**APPEALS MUST BE FILED WITH THE DLGF CENTRAL OFFICE IN INDIANAPOLIS TO BE CONSIDERED.**

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.
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FINANCIAL INFORMATION

Please complete the following for funds within the maximum levy, rounded to the nearest dollar  
(do not include debt or cumulative funds):

Operating Balance (line 11 on Fund Report)	2006	2007	2008	2009 (proposed)
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total	\$	\$	\$	\$

Jan. 1 <sup>st</sup> Cash Balance	2006	2007	2008	2009 (estimated)
Fund: General	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total	\$	\$	\$	\$

Unit's Total Rate (line 17 on Fund Report)	2006	2007	2008	2009 (proposed)
General				
Total				

Revenue History	2006	2007	2008	2009 (proposed)
Levy (line 16 for all funds)	\$	\$	\$	\$
CAGIT (Budget Form 2)	\$	\$	\$	\$
CEDIT (Budget Form 2)	\$	\$	\$	\$
COIT (Budget Form 2)	\$	\$	\$	\$
Misc. Rev. (Other) (Form 2)	\$	\$	\$	\$

Total District Rate (found on our web site)	2005	2006	2007	2008

- Tax Rate Impact:
- A.

2008 Net assessed value

\$
- B.

Total amount of appeal(s)

\$
- C.

Unit's Rate Impact of appeal(s) = [B / (A/100)]

\$

(to four decimal places)
- D.

District Rate Impact = C / 2008 Total District Rate

\$

(to four decimal places)

Did the Fiscal Body approve this excessive levy appeal(s)? ☐ Yes ☐ No Vote \_\_\_\_\_  
(Please submit resolution/ordinance approving appeal)

Was there any opposition or objectors to the excessive levy appeal? ☐ Yes ☐ No  
If yes, please provide a summary of the objection:

Did you advertise an excessive levy appeal(s) in Column C of the ensuing year's budget?  
☐ Yes ☐ No (Please attach copy of ensuing year's budget proof of publication).

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

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**ANNEXATION, CONSOLIDATION, EXTENSION OF SERVICES**  
**(IC 6-1.1-18.5-13a(1))**

1. State the time frame of annexations to be considered.

As of March 1:        Year \_\_\_\_\_ Year \_\_\_\_\_ Year \_\_\_\_\_

2. In consideration of question 1 above, what levy increases were granted under IC 6-1.1-18.5-3(b) for each budget year as certified by the County Auditor? (This question relates to increases in the maximum levy that were granted as a result of the increased assessed value at the time of annexation.)

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

Budget Year \_\_\_\_\_ Adjustment Made \$ \_\_\_\_\_

3. Specifically what types of services will be needed and/or increased due to the annexation?

4. State, for *each year* of annexation and for the budget classification indicated below, the increased expenses due to annexation for which the appeal should be considered. (Attach separate sheets, if necessary.)

<b>Annexation</b>	<b>Year</b> _____	<b>Year</b> _____	<b>Year</b> _____	<b>Total</b>
Personnel	\$ _____	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____	\$ _____
Capital Outlay	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____	\$ _____

*Note: The above is required to be completed for consideration of this appeal.*

5. APPEAL AMOUNT

(a) Total Amount of Appeal \$ \_\_\_\_\_  
(must be supported by question 4 above)

(b) Total amounts from question 2 above \$ \_\_\_\_\_

(c) Line (a) – (b) \$ \_\_\_\_\_

(d) Number of years attributable to line (a) above \_\_\_\_\_

(e) Divide line (c) by line (d) \$ \_\_\_\_\_

Note: If a unit is appealing for multiple years, consideration will only be given to the *average* budget increase over the period of annexation.

6. Does the total amount requested match the amount in the Fiscal Plans for each annexation (include copies of all annexation resolution/ordinances and any Fiscal Plans for each annexation). \_\_\_\_\_ Yes    \_\_\_\_\_ No  
If No, please explain differences:

7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes    ( ) No

If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_

If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

**THREE YEAR GROWTH FACTOR**  
**(IC 6-1.1-18.5-13a(3))**

A unit qualifies for this appeal if its average assessed value growth quotient (AVGQ) over the last three years exceeds the statewide average AVGQ by at least 2%. **The statewide average AVGQ is 4.000% for 2009.** The following information is for illustration purposes only and does not reflect the AVGQ. Since 2006 pay 2007 was an annual adjustment year, do not use 2007 assessed values to compute the three-year growth factor.

Example:

**Step 1:** Determine your certified assessed values for the last five years.

2008 AV = \$2,120,814,072

$$2007AV = \$2,036,244,300$$

2006 AV = \$1,815,322,707

2005 AV = \$1,572,155,628

2004 AV = \$1,368,661,455

**Step 2:** Calculate your assessed value growth for each of the last three years.

2008 AV divided by 2007 AV       $2,120,814,072 / 2,036,244,300 = 1.0415$

2006 AV divided by 2005 AV       $1,815,322,707 / 1,572,155,628 = 1.1547$

2005 AV divided by 2004 AV       $1,572,155,628 / 1,368,661,455 = 1.1487$

Step 3: Calculate the average assessed value growth quotient by taking the sum of the results of Step 2 and dividing by three (3).

$$1.0415 + 1.1547 + 1.1487 = 3.3449$$
$$3.3449 / 3 =$$

Average AVGQ = 1.1150

Note: Your AVGQ (Step 3) must be equal to or greater than 1.02 to qualify for this appeal.

**Answer the following questions:**

1. Determine your average AVGQ by using the example above:

**Step 1:** 2007p2008 AV = \_\_\_\_\_

$$2006p2007 \text{ AV} = \frac{1}{\dots}$$

2005p2006 AV = \_\_\_\_\_

2004p2005 AV = \_\_\_\_\_

2003p2004 AV = \_\_\_\_\_

**Step 2:** 2007p2008 AV\_\_\_\_\_ divided by 2006p2007 AV\_\_\_\_\_ = \_\_\_\_\_

$$2005p2006 \text{ AV} \div 2004p2005 \text{ AV} =$$

$$\frac{2004p2005 \text{ AV}}{\text{divided by } 2003p2004 \text{ AV}} =$$

**Step 3:** Add the results of Step 2 and divide by three (3) = \_\_\_\_\_ (Average AVGQ)

2. Requested amount of increase to the maximum levy = \_\_\_\_\_  
(Result of **Step 3** multiplied by the **“2009 Adjusted Limit”** from maximum levy worksheet minus **“2009 Unit Maximum Levy”** from maximum levy worksheet)

3. Is the result of Step 3 above (your average AVGQ) at least 1.02? Yes \_\_\_\_\_ No \_\_\_\_\_

4. State the budget appropriation line items and amounts that cannot be funded without this increase to the maximum levy.

5. State precisely the circumstances as to why those items in 4 above are of highest priority to be funded.

6. Will this appeal increase the Operating Balance (Line 11) of Budget Form 4b? ☐ Yes ☐ No

If yes, indicate the anticipated amount \$ \_\_\_\_\_

7. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes ( ) No

If Yes:	Fund	Amount \$
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If No:                      Yes                      No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

## EMERGENCY LEVY APPEAL

**(IC 6-1.1-18.5-13)**

1. What is the emergency? Describe the event.

2. Total amount of the appeal \$\_\_\_\_\_

3. Attach a Declaration of the Unit Executive that the unit cannot carry out its governmental functions for the ensuing year and an Ordinance approving the appeal by the Fiscal Body.

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

**CORRECTION OF ADVERTISING, MATHEMATICAL OR DATA ERROR**  
**(IC 6-1.1-18.5-14)**

1. State the type, cause and budget year of the error(s).  
(The type and cause of error must be specific. Appeals requesting consideration for errors that “may” occur will not be honored.)
2. Date which error was found to exist. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
3. State the ensuing year levy impact of the error. \$ \_\_\_\_\_
4. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ( ) Yes ( ) No
- If Yes: Fund \_\_\_\_\_ Amount \$ \_\_\_\_\_
- If No: \_\_\_\_\_ Yes \_\_\_\_\_ No

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

**(Appeal is only applicable to those funds under the maximum permissible levy as determined by IC 6-1.1-18.5-3)**

**Note: If Yes is marked, then only one copy of the petition and supporting documentation is needed.**

- Pay\_\_\_\_\_ \$\_\_\_\_\_ Pay\_\_\_\_\_ \$\_\_\_\_\_

1. Describe in detail what caused the error(s) in assessed value and the dollar amount associated with the error(s).

2. Complete the following calculation:

- Please highlight on Auditor's reports the pertinent information used in this calculation.

Note: Please use the “Net” column – penalty and interest amounts do not qualify

The following information is required to be attached to this document for the appeal to be considered:

- (a) County Form 127CER (Register of Certificates of Error) for the year(s) in which the shortfall occurred for each taxing district of which the unit is a taxing entity.
- (b) County Form 17TC (Certificate of County Auditor of Tax Refund Claims) for each taxing district of which the unit is a taxing entity. Refunds must clearly indicate the assessment year for which the refund is claimed.
- (c) County Form 22 (County Auditor's Certificate of Tax Distribution) for each year the unit is claiming a property tax shortfall.

4. Please complete the following calculation:

Note: List only funds within the maximum levy – debt funds and cumulative funds do not qualify for this appeal

(A) Fund	(B) Certified Levy	(C) Actual Distribution	(D) Circuit Breaker	(E) Difference (B–C–D)
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total	\$	\$	\$	\$

5. In the past three (3) years, has the unit experienced a Levy Excess? [ ] Yes [ ] No  
(If Yes, state the taxing year and amount)

2007 \$ \_\_\_\_\_

2006 \$\_\_\_\_\_

2005 \$ \_\_\_\_\_

6. Has this unit transferred funds to the Rainy Day Fund during this budget year or the immediately preceding budget year? (If yes, please state the amount and the fund from which the transfer was made. If no, does the unit plan to transfer funds to the Rainy Day Fund in the near future?) ☐ Yes ☐ No

If Yes: Fund \_\_\_\_\_ Amount \$\_\_\_\_\_

If No: \_\_\_\_\_ Yes: \_\_\_\_\_ No: \_\_\_\_\_

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CERTIFICATION

I, the undersigned, hereby certify that the attached appeal information and supporting documentation is correct to the best of my knowledge and belief.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

\_\_\_\_\_  
(Printed Name of Fiscal Officer)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Printed Name of Financial Advisor)

\_\_\_\_\_  
(Signature)

Forward all information to:  
Department of Local Government Finance  
Budget Division – Chuck McLean  
100 North Senate Avenue, Room N1058  
Indianapolis, IN 46204-2211

Notice: All above requested information must be submitted with the appeal. Failure to comply may result in denial of the appeal.

PETITION TO APPEAL FOR AN INCREASE TO THE MAXIMUM LEVY

The \_\_\_\_\_ of the \_\_\_\_\_,  
(Fiscal/Governing Body) (Taxing Unit)

\_\_\_\_\_ County, State of Indiana, has determined to file for an excess levy appeal.

(Please check the appropriate excess levy appeal(s) and provide the dollar amount(s) requested:

- ☐ Annexation (IC 6-1.1-18.5-13a(2)) \$ \_\_\_\_\_
- ☐ Three Year Growth (IC 6-1.1-18.5-13a(4)) \$ \_\_\_\_\_
- ☐ Property Tax Shortfall (IC 6-1.1-18.5-16) \$ \_\_\_\_\_
- ☐ Correction of Error (IC 6-1.1-18.5-14) \$ \_\_\_\_\_
- ☐ Emergency Levy Appeal (C-1.1-18.5-13) \$ \_\_\_\_\_

The fiscal/governing body of \_\_\_\_\_, \_\_\_\_\_ County hereby resolves to proceed with a petition for an excess levy to the Department of Local Government Finance to increase the taxing unit’s maximum levy.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

FOR	AGAINST
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

ATTEST: \_\_\_\_\_